



Rule(s) Review Checklist Addendum
(This form must be filled out electronically.)

This form is to be used only if the rule(s) was/were previously reviewed, and hasn't/haven't been amended/repealed subsequent to that review.

All responses should be in **bold** format.

Document Reviewed (include title): **WAC 458-20-120 Sales of ice.**

Date last reviewed: **8/14/97**

Current Reviewer: **Cindy Evans**

Date current review completed: **8/15/01**

Is this document being reviewed at this time because of a taxpayer or association request? (If "YES", provide the name of the taxpayer/association and a brief explanation of the issues raised in the request). **YES** ☐ **NO** ☒

Type an "x" in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

1. Related statutes, ancillary documents, court decisions, BTA decisions, and WTDs:
(Excise Tax Advisories (ETAs), Property Tax Advisories (PTAs), Property Tax Bulletins (PTBs) and Audit Directives (ADs) are considered interpretive statements.)

YES	NO	
	X	Are there any statutory changes subsequent to the previous review of this rule that should be incorporated?
	X	Are there any interpretive statements not identified in the previous review of this rule that should be incorporated? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any ancillary documents that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule?
	X	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) subsequent to the previous review of this rule that provide information that should be incorporated into the rule?
	X	Are there any changes to the recommendations in the previous review of this rule with respect to any of the types of documents noted above? (An



		Ancillary Document Review Supplement should be completed if any changes are recommended with respect to an interpretive statement.)
--	--	---

If the answer is “yes” to any of the questions above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

2. Additional information: Identify any additional issues (other than that noted above or in the previous review) that should addressed or incorporated into the rule.

None

3. LISTING OF DOCUMENTS REVIEWED: The reviewer need identify only those documents that were not listed in the previous review of the rule(s). (Use “bullets” with any lists, and include documents discussed above. Citations to statutes, ancillary documents, and similar documents should include titles. Citations to Attorneys General Opinions (AGOs) and court, Board of Tax Appeals (BTA), and Appeals Division (WTD) decisions should be followed by a brief description (i.e., a phrase or sentence) of the pertinent issue(s).)

Statute(s) Implemented:

82.04.190 Consumer.

82.04.250 Tax on retailers.

Ancillary Documents (i.e., ETAs, PTBs, and ADs): **None**

Court Decisions: **None**

Board of Tax Appeals Decisions (BTAs): **None**

Administrative Decisions (e.g., WTDs):

Det. No. 93-259, 14 WTD 029 (1994) Disposable items, such as ice sculptures, purchased by a caterer solely for use by its customers are considered as having been purchased for resale.

Attorney General’s Opinions (AGOs): **None**

Other Documents (e.g., special notices or Tax Topic articles, statutes or regulations administered by other agencies or government entities, statutes, rules, or other documents that were reviewed but were not specifically relevant to the subject matter of the document being reviewed):



4. Review Recommendation:

_____ **Amend**

_____ **Repeal** (Appropriate when repeal is not conditioned upon another rule-making action.)

 X **Leave as is** (Appropriate even if the recommendation is to incorporate the current information into another rule.)

_____ **Begin the rule-making process for possible revision.** (Applies only when the Department has received a petition to revise a rule.)

Explanation of recommendation: Provide a brief summary of any changes you've identified/recommended earlier in this review document. If this recommendation differs from that of the previous review, explain the basis for this difference. If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents (e.g., ETAs, WTDs, court decisions); or
- Address issues not otherwise addressed in other documents (e.g., ETAs, WTDs, court decisions).

There continues to be no need to revise this rule at this time. As noted in the previous review, the taxability of ice is addressed in other rules issued by the Department (e.g., WAC 17401, 458-20-175, and 458-20-176). The Department should consider incorporating the remaining pertinent information now contained in Rule 120 into other rules and then repealing Rule 120. For example, the information regarding the taxability of ice:

- **Used to pack and preserve fish may be appropriate for WAC 458-20-135 (Extracting natural products) and/or 458-20-136 (Manufacturing, etc.);**
- **Sold with fish, fruit, or vegetables may be appropriate for WAC 458-20-244 (Food products); and**
- **Sold to restaurants may is appropriate for WAC 458-20-124 (Restaurants, etc.).**

5. Manager action: Date: _____

_____ Reviewed and accepted recommendation

Amendment priority:

_____ 1
_____ 2
_____ 3

